

**BAKER & MCKENZIE**  
ATTORNEYS AT LAW

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2300 Trammell Crow Center  
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## STATEMENT

October 19, 2009

**Mr. Ron Weaver, Chairman**  
**Official Committee of Unsecured Creditors**  
**of Superior Air Parts, Inc.**  
**1365 Park Lane South**  
**Jupiter, FL 33458**

- to -

**BAKER & MCKENZIE**  
**Client Number: 24227484**  
**Matter Number: 000005**  
**Invoice Number: 23093457**  
**IRS#: 36-2137456**

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING SEPTEMBER  
30, 2009, AS FOLLOWS:

**Re: Claims Analysis**

**TOTAL FEES .....\$ 17,739.00**

**TOTAL AMOUNT DUE.....\$ 17,739.00**

For your convenience, you may send a *Wire Transfer* in payment of statements to:

**Baker & McKenzie LLP – Master Account**  
**Wells Fargo Bank**  
**1445 Ross Avenue, Suite 4400**  
**Dallas, TX 75202**  
**Account No. 4121374128**  
**Routing No. 121000248**

**Special Instructions: Include Registration/Matter Number, Invoice Number, Attorney Name**

**RE: Invoice #: 23093457**

Baker & McKenzie LLP is a member of Baker & McKenzie International, a Swiss Verein

**Exhibit C**

**BAKER & MCKENZIE**

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**RE: Claims Analysis**

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/18/09	Schuler	Sent e-mail to Debtor's counsel requesting payment history for TAG unsecured note (0.1); reviewed Statement of Financial Affairs regarding payments made to creditors and insiders (0.3).	.4
05/19/09	Schuler	Exchanged e-mails with Debtor's counsel regarding payment history on unsecured loan from Thielert AG and reviewed payment history.	.2

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/20/09	Parham	Review and analysis of ability to bring state law preference/fraudulent conveyance claim against Thielert AG.	.6
05/20/09	Schuler	Reviewed statutory provisions and related law with regard to avoidance of transfers made to insiders.	.5
05/27/09	Parham	Review of updated claim numbers (.2).	.2
05/27/09	Schuler	Reviewed correspondence with insurance carriers and reviewed cases cited therein and performed additional related research (1.5); telephone call with R. Franke regarding potential proposal for personal injury claimants (0.2).	1.7
05/28/09	Schuler	Exchanged emails with Debtor's counsel and APS, and spoke with same, regarding pending hearing on stay relief from wrongful death claimants and positions on same.	.3
05/29/09	Parham	Conference with Schuler regarding revisions to TAG suit and strategy with respect to same.	.3
05/29/09	Schuler	Exchanged e-mails with Debtor regarding claim objections.	.3
06/01/09	Schuler	Telephone call with R. Franke regarding potential resolution with wrongful death claimants and reviewed related emails (0.3); preparation for and attendance at hearing on motion for relief from stay (1.2); brief conferences with counsel for APS, debtor and carriers after hearing (0.3); brief strategy session with D. Parham regarding whether to initiate proceedings against TAG and status of negotiations (0.2).	2.0

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
06/02/09	Schuler	Exchanged emails regarding agreement with additional wrongful death claimants to be heard today and confirmed with counsel for same (0.2); attended hearing on second set of wrongful death claimants (1.0).	1.2
06/05/09	Schuler	Exchanged emails with Debtor and TAG regarding settlement conference and exchanged further emails with debtor analyzing APS deal.	.4
06/06/09	Schuler	Reviewed article discussing lawsuit brought by TAG against Mayer Brown and exchanged e-mails related to same.	.3
06/07/09	Parham	Review article on TAG claim against Mayer Brown (.1).	.1
06/09/09	Schuler	Reviewed proposed agreed order lifting stay for Cherry/Desch Plaintiffs.	.2
06/10/09	Schuler	Reviewed proposed order on Henderson wrongful death claimant and related emails.	.2
06/11/09	Schuler	Reviewed e-mail from TAG regarding terms of proposed resolution (0.1).	.1
06/16/09	Schuler	Reviewed further revisions to agreed orders on wrongful death claimants motions to lift stay and advised with approval.	.2
06/17/09	Parham	Draft stipulation related to Thielert AG.	.4
06/17/09	Schuler	Preparation of stipulation with Debtor and TAG for filing in pending adversary (0.4); reviewed e-mails concerning potential resolution of claims with TAG (0.2).	.6
06/18/09	Parham	Work on Thielert stipulation (.4); exchange e-mail with counsel for Thielert AE regarding their stipulation with APS and to determine if agreement is good for all (.2).	.6
06/21/09	Parham	Review adversary to insure stipulation filed, e-mail to Schuler regarding tomorrow's hearing and e-mail to debtor's counsel regarding status.	.3

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
06/22/09	Parham	Receipt of e-mail regarding AR issue and respond to financial advisors regarding same.	.1
06/22/09	Schuler	Reviewed application for administrative expense claim filed by Genessee Stamping (0.2); reviewed e-mails from debtor regarding customers requesting discount on payable owing (0.2); preparation for and participation in hearing on motion for summary judgment in Thielert adversary (1.6).	2.0
06/25/09	Schuler	Exchanged e-mails with D. Brescia regarding claim of TAE (0.1); research and review of case law discussing objections to inside claims (1.4).	1.5
06/26/09	Parham	Email exchange with debtor's counsel regarding insurance claims.	.1
06/26/09	Schuler	Reviewed e-mails concerning claims of insurers and status of pending suits.	.2
06/30/09	Wheeler	Research amended and original schedules for specific changes.	2.0
07/06/09	Schuler	Reviewed emails confirming final language for lift stay order (0.2); sent e-mail to counsel for TAE regarding proposed resolution of claims (0.3).	.5
07/08/09	Parham	Review of amended schedules (.2).	.2
07/10/09	Schuler	Left voice message for counsel for TAE (0.1); telephone call with T. Gingerich (0.2).	.3
07/13/09	Schuler	Telephone call with counsel for TAE.	.2
07/14/09	Schuler	Telephone call and subsequent e-mail exchange with counsel for TAE regarding compromise proposal and threat of litigation.	.4
07/15/09	Parham	Review and revision of TAE Rule 11 agreement.	.2

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
07/15/09	Schuler	Telephone call with counsel for TAE confirming agreement for treatment under plan and reviewed charts regarding potential claims for any postpetition liabilities and exchanged emails with Debtor regarding same (0.5); exchanged emails and spoke with debtor's counsel regarding proposed Rule 11 agreement and reached agreement on terms of same after initial review and revision with additional terms (0.7).	1.2
07/16/09	Schuler	Telephone call with Debtor's counsel finalizing agreement with TAE and reviewed related e-mails.	.3
07/16/09	Schuler	Subsequent call with T. Gingerich and Debtor's counsel regarding specific claims and impact on representation (0.4); subsequent telephone calls with T. Gingerich and review of analysis of variables related to recovery to unsecured creditors (0.6).	1.0
07/17/09	Schuler	Reviewed emails confirming resolution with TAE and reviewed executed agreement (0.1).	.1
07/24/09	Schuler	Attention to claims made by certain types of creditors.	.3
07/27/09	Schuler	Attention to one of the largest unsecured claims and exchanged emails with counsel for same.	.3
07/28/09	Schuler	Reviewed proposed objection to certain claim made against estate.	.2
07/29/09	Schuler	Exchanged emails with counsel for TAE.	.2
07/30/09	Schuler	Reviewed e-mail on proposed objection and reviewed same (0.2); telephone call with counsel for mahle regarding plan process (0.1).	.3
08/04/09	Parham	Review adversary filed by APS against TAG and TAE, respond to query from committee member regarding same and e-mail debtor's counsel regarding same.	.5

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
08/04/09	Schuler	Initial review of adversary proceeding commenced by APS against TAE and TAG and exchanged emails with Debtor's counsel regarding same (0.3); initial research and review of case law regarding compromises of claim objections (1.2).	1.5
08/12/09	Schuler	Attention to issues with TAG Litigation (0.2); review of all claim objections filed by Debtor in past day (0.3).	.5
08/14/09	Parham	Conference with Schuler regarding subordination cases (.3).	.3
08/14/09	Schuler	Second telephone call with T. Gingerich regarding open purchase order claims and exchanged multiple emails and had telephone call with debtor's regarding lack of progress and communication on same (0.4); finalized research on creditor's subordination rights and mooted of same (2.5).	2.9
08/14/09	Swick	Research ability of Debtor to settle claim, which has been brought by creditor in adversary proceeding.	.8
08/18/09	Schuler	Reviewed recent claim objections filed by debtor.	.2
08/19/09	Schuler	Reviewed lengthy memorandum on claims against Thielert entities in light of APS lawsuit (0.5); reviewed response to claim objection filed by Maloney Bean (0.1).	.6
08/20/09	Schuler	Sent emails to Debtor's counsel inquiring into lack of progress on open purchase order claims and reviewed response thereto (0.2).	.2
08/21/09	Schuler	Prepared objection to claim filed by TAE and arranged for filing of same.	1.3
08/21/09	Wheeler	File and serve objection to TAE's claim (1.1).	1.1

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
08/24/09	Parham	Conference with Swick regarding motion to designate votes of TAG and TAE (.3).	.3
08/25/09	Parham	Telephone conference with T Archer and C Dedmon regarding Zanzhi open purchase orders(.3).	.3
08/31/09	Parham	Review status of case, claim objections, creditors trust and consider steps needed post confirmation to transition (1.5); conference with Schuler regarding same (.5).	2.0
08/31/09	Schuler	Strategy session on confirmation and claims review (0.3); reviewed e-mail and facsimile from claims purchaser regarding acquired claims and reviewed docket sheet for assignments of same (0.3); exchanged emails with M. Reynolds regarding claims analysis and subsequent call with same (0.3); compilation and review of all pending claim objections and calendered same (1.1); attention to all executory contacts rejected by Debtor and potential related claims and prepared chart summarizing same (1.4).	3.4
09/03/09	Schuler	Strategy session regarding claims issues (0.2); left voice message for Mahle regarding being trust advisor (0.1); reviewed claims register and certain proofs of claim for potential claims already filed by holders of rejected contacts (1.0).	1.3
09/04/09	Schuler	Initial research and review of case law discussing application of cap on damages for rejection claims under section 502(b)(6).	1.9
09/08/09	Schuler	Reviewed claim summaries from debtor's counsel.	.2
09/09/09	Schuler	Reviewed emails from Debtor and Trustee regarding preparation of claims analysis.	.2

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09/10/09	Schuler	Telephone call with T. Gingerich regarding claims analysis (0.2).	.2
09/11/09	Schuler	Reviewed docket sheet for responses to pending claim objections.	.2
09/23/09	Schuler	Reviewed certificates of no objection to certain claim objections and noted related claims; attention to claim of Maloney Bean.	.3
09/25/09	Schuler	Reviewed Zanzi's objection to notice of rejection of executory contracts (0.2).	.2

**SUMMARY OF FEES:**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
David W. Parham	6.5	555.00	\$ 3,607.50
Elliot D. Schuler	32.7	410.00	13,407.00
Randall A. Swick	.8	305.00	244.00
Wendi J. Wheeler	3.1	155.00	480.50
<b>Total:</b>			<b>\$ 17,739.00</b>

**TOTAL AMOUNT DUE: \$ 17,739.00**